

**AMENDMENT**

Please amend the application without prejudice, without admission, without surrender of subject matter, and without any intention of creating any estoppel as to equivalents, as follows.

**In the Claims**

1-79. (Cancelled)

80. (New) A method for preparing a foodstuff, wherein the foodstuff comprises a first emulsifier and a second emulsifier, the method comprising:

- (a) providing a food material containing a fatty acid ester and glycerol;
- (b) contacting the food material with an enzyme having esterase activity, such that a first emulsifier is generated by the enzyme from the fatty acid ester and a second emulsifier is generated by the enzyme from the glycerol; and
- (c) inactivating or denaturing the enzyme to provide the foodstuff comprising the emulsifiers, the fatty acid ester, and the enzyme in an inactive form or a denatured form.

81. (New) The method according to claim 80 wherein the foodstuff is a frozen dairy product.

82. (New) The method according to claim 81, wherein the frozen dairy product is ice cream or ice milk.

83. (New) The method according to claim 80, wherein the foodstuff is a dairy product selected from the group consisting of coffee cream, whipped cream, custard cream, milk drinks, and yoghurts.

84. (New) The method according to claim 80, wherein the foodstuff is a processed meat product.

85. (New) The method according to claim 80, wherein the foodstuff comprises greater than 30 wt % fat.

86. (New) The method according to claim 80, wherein the foodstuff is selected from the group consisting of w/o emulsions, o/w emulsions, margarine and shortening.

87. (New) The method according to claim 80, wherein the fatty acid ester comprises at least two ester groups.

88. (New) The method according to claim 80, wherein the fatty acid ester is a triglyceride.

89. (New) The method according to claim 80, wherein the enzyme is an enzyme having lipase activity.

90. (New) The method according to claim 80, wherein the enzyme is isolated from a plant, an animal or a micro-organism.

91. (New) The method according to claim 90, wherein the micro-organism is selected from the group consisting of: *Aspergillus niger*, *Rhizopus delemar*, *Rhizopus arrhizus*, *Mucor miehei*, *Pseudomonas sp.*, *Candida rugosa*, *Pencilium roqueforti*, *Pencilium cyclopium*, *Aspergillus tubingensis*, *Candida cylindracea*, *Thermomyces lanuginosus*, *Mucor javanicus*, *Candida antarctica*, *Chromobacterium viscosum*, *Pseudomonas fluorescens*, *Pseudomonas nitroreducans*, *Chromobacterium viscosum*, *Bacillus subtilis*, mutants and combinations thereof.

92. (New) The method according to claim 80, wherein the first emulsifier is selected from the group consisting of monoglycerides, diglycerides, and mixtures thereof.

93. (New) A method for preparing a foodstuff, wherein the foodstuff comprises a first functional ingredient which is an emulsifier and a second functional ingredient, and wherein the foodstuff is selected from the group consisting of candy, caramel, chocolate, pudding, gum, frozen products, dairy products, meat products, edible oils, edible fats, oil-in-water emulsions, water-in-oil emulsions, dressings, margarine, shortening, spreads, mayonnaise, dips, cream based sauces, cream based soups, beverages, spice emulsions, and sauces, the method comprising:

- (a) providing a food material containing a first constituent which is a fatty acid ester and a second constituent selected from the group consisting of:
  - (i) sugar or sugar alcohol;
  - (ii) maltodextrin;
  - (iii) hydroxy acid selected from the group consisting of citric acid, tartaric acid, lactic acid, and ascorbic acid;
  - (iv) proteins, amino acids, peptides, or mixtures thereof;
- (b) contacting the food material with an enzyme having esterase activity, such that an emulsifier is generated by the enzyme from the fatty acid ester and a second functional ingredient is generated from the second constituent; and
- (c) inactivating or denaturing the enzyme to provide the foodstuff comprising the emulsifier, the fatty acid ester, the second functional ingredient, and the enzyme in an inactive form or a denatured form.

94. (New) The method according to claim 93, wherein the dairy product is a frozen dairy product.

95. (New) The method according to claim 94, wherein the frozen dairy product is ice cream or ice milk.

96. (New) The method according to claim 93, wherein the dairy product is selected from the group consisting of coffee cream, whipped cream, custard cream, milk drinks, and yoghurts.

97. (New) The method according to claim 93, wherein the meat product is a processed meat product.

98. (New) The method according to claim 93, wherein the foodstuff comprises greater than 30 wt % fat.

99. (New) The method according to claim 93, wherein the fatty acid ester comprises at least two ester groups.

100. (New) The method according to claim 93, wherein the fatty acid ester is a triglyceride.

101. (New) The method according to claim 93, wherein the enzyme is an enzyme having lipase activity.

102. (New) The method according to claim 93, wherein the enzyme is isolated from a plant, an animal or a micro-organism.

103. (New) The method according to claim 102, wherein the micro-organism is selected from the group consisting of: *Aspergillus niger*, *Rhizopus delemar*, *Rhizopus arrhizus*, *Mucor miehei*, *Pseudomonas sp.*, *Candida rugosa*, *Pencilium roqueforti*, *Pencilium cyclopium*, *Aspergillus tubingensis*, *Candida cylindracea*, *Thermomyces lanuginosus*, *Mucor javanicus*, *Candida antarctica*, *Chromobacterium viscosum*, *Pseudomanas fluorescens*, *Pseudomonas nitroreducans*, *Chromobacterium viscosum*, *Bacillus subtilis*, mutants and combinations thereof.

104. (New) The method according to claim 93, wherein the emulsifier is selected from the group consisting of monoglycerides, diglycerides, and mixtures thereof.

105. (New) The method according to claim 93, wherein the second functional ingredient is selected from the group consisting of emulsifiers, hydrocolloids, preservatives, antioxidants, colourings, and flavourings.

106. (New) A method for preparing a foodstuff, wherein the foodstuff comprises an emulsifier, and wherein the foodstuff is selected from the group consisting of candy, caramel, chocolate, pudding, gum, frozen products, dairy products, meat products, edible oils, edible fats, oil-in-water emulsions, water-in-oil emulsions, dressings, margarine, shortening, spreads, mayonnaise, dips, cream based sauces, cream based soups, beverages, spice emulsions, and sauces, the method comprising:

- (a) providing a food material containing a fatty acid ester;
- (b) contacting at least a portion of the food material with an enzyme having esterase activity in a carrier comprising glycerol, wherein an emulsifier is generated by the enzyme from the fatty acid ester and the glycerol; and
- (c) inactivating or denaturing the enzyme to provide the foodstuff comprising the emulsifier, the fatty acid ester, and the enzyme in an inactive form or a denatured form.